

**R20-81**  
**RESOLUTION OF THE BOROUGH OF MERCHANTVILLE, COUNTY OF CAMDEN**  
**AND STATE OF NEW JERSEY AUTHORIZING THE TAX COLLECTOR TO PROCESS**  
**THIRD QUARTER "ESTIMATED" TAX BILLS, DUE AUGUST 1, 2020**

**WHEREAS**, in light of the disruption caused by the coronavirus outbreak, the State delayed the adoption of the State Fiscal Year 2021 Budget to September 30, 2020; and

**WHEREAS**, the Division of Local Government Services (DLGS) cannot certify State Aid allocations to municipal budgets until State Aid Appropriations are known; and

**WHEREAS**, the DLGS cannot approve municipal budgets and the County Board of Taxation cannot certify taxes until long after the June 30, 2020 deadline to process third quarter tax bills due August 1, 2020; and

**WHEREAS**, without an adopted 2020 Municipal Budget and without a 2020 Certified Tax Rate, the Tax Collector cannot process the final 2020 Tax Levy; and

**WHEREAS**, the DLGS "strongly recommends" under Local Finance Notice 2020-07 "that municipalities prepare to issue estimated property tax bills for 2020;" and

**WHEREAS**, the Tax Collector, in consultation with the Chief Financial Officer, computed and certified an estimated Tax Levy necessary to bill third quarter taxes due August 1, 2020

**NOW, THEREFORE, BE IT RESOLVED**, that the Governing Body of the Borough of Merchantville, in the County of Camden, New Jersey, hereby authorize that the Tax Collector is hereby authorized and directed to process estimated tax bills for the third quarterly installment of 2020 taxes; and

**BE IT FURTHER RESOLVED** that, the third quarterly installment of 2020 taxes shall not be subject to interest until the later of August 10, 2020 or the twenty-fifth (25) calendar day after the date the estimated tax bills were mailed. The estimated tax bills shall contain a notice specifying the date on which interest may begin to accrue.

APPROVED:

ATTEST:

EDWARD F. BRENNAN  
MAYOR

DENISE L. BROUSE  
BOROUGH CLERK

June 8, 2020

I certify the above to be a true copy of a resolution adopted by the Mayor and Council of the Borough of Merchantville on June 8, 2020.

Date: \_\_\_\_\_

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Denise Brouse, R.M.C., Borough Clerk